



# NORFOLK

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July 12, 2016

To the Honorable Council  
City of Norfolk, Virginia

Re: Tax Overpayment  
Influence Hair Care, LLC

**R-16**

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to Influence Hair Care, LLC in the amount of \$16,784.09 based upon the overpayment of its Business Personal Property Tax for the tax years 2013 through 2015, resulting in a refund due of \$16,784.09, plus interest.

Respectfully submitted,

A handwritten signature in black ink, appearing to be "Bernard A. Pishko".

Bernard A. Pishko  
City Attorney

Recommendation: Adopt Ordinance

6/20/2016MR

Form and Correctness Approved:

By [Signature]  
Office of the City Attorney

Contents Approved:

By [Signature]  
Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ \$16,784.09 1000 105 020 4022  
Refund Account MM  
\$ 2,858.84 1000 105 020 4024  
Interest Account

[Signature] 6/22/16  
Director of Finance Date

NORFOLK, VIRGINIA

## ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO INFLUANCE HAIR CARE, LLC BASED UPON THE OVERPAYMENT OF ITS BUSINESS PERSONAL PROPERTY TAX FOR TAX YEARS 2013 THROUGH 2015.

- - -

WHEREAS the Commissioner of the Revenue has determined that the business personal property tax was erroneously overpaid by Influence Hair Care, LLC for the tax years 2013 through 2015 and has corrected this assessment in accordance with Virginia Code § 58.1-3981;

WHEREAS the Commissioner of the Revenue has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid based on the corrected assessment in the amount of \$16,784.09, plus interest; now, therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$16,784.09, plus interest at the rate established by applicable law, is hereby appropriated for a refund to Influence Hair Care, LLC.

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to issue a refund to Influanse Hair Care, LLC in the amount specified above as soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue  
Certification and Request for the Refund  
Of Previously Paid Tax to:**

**Influence Hair Care, LLC**

**Account Number**

**59804/045619**

**June 13, 2016**

**Overview:**

Taxpayer has a manufacturing facility in North Carolina; their previous accounting firm reported the North Carolina assets to Norfolk. In addition, the taxpayer had not filed a business personal property rendition for five years. The taxpayer is requesting a correction and refund for the years 2013, 2014, and 2015.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

**Fiscal Impact:**

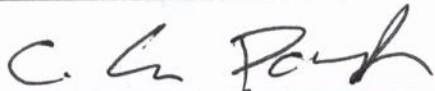
This refund reduces business personal property tax revenue by **\$16,784.09** for the 2016 fiscal year.

**Conclusion:**

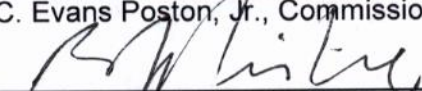
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the business personal property overpayment of **\$16,784.09**.

**Certification**

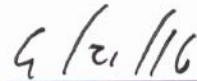
I, **C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk**, certify that the above named company is due a refund in the amount of **\$16,784.09** as specified by **Virginia Code §58.1-3981** due to the overpayment of **Business Personal Property Taxes**.



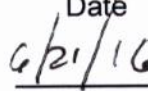
C. Evans Poston, Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney



Date



Date



# Interest calculation for Influence Hair Care LLC (59804/045619)

Interest is calculated at 10% per annum or .08333% per month.

| Year                   | Overpayment |             | Less     |  | Net amount          | Number of Months | Rate    |         | Interest Refund            |
|------------------------|-------------|-------------|----------|--|---------------------|------------------|---------|---------|----------------------------|
|                        | Amount      | Payments    | Payments |  |                     |                  | equals  | Rate    |                            |
| 2013                   | \$ 6,946.31 | \$ 5,875.43 |          |  | \$ 1,070.88         | 37               | 0.8333% | 30.832% | \$ 330.17                  |
| 2014                   | \$ 8,265.05 | \$ -        |          |  | \$ 8,265.05         | 25               | 0.8333% | 20.833% | \$ 1,721.82                |
| 2015                   | \$ 7,448.16 | \$ -        |          |  | \$ 7,448.16         | 13               | 0.8333% | 10.833% | \$ 806.85                  |
|                        |             |             |          |  | <u>\$ 16,784.09</u> |                  |         |         | \$ 2,858.84                |
| Total Combined Refund: |             |             |          |  |                     |                  |         |         | <u><u>\$ 19,642.93</u></u> |